

Fiscal Year 2001 FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Local Go	vernment Profile		
Unit Name Macon County	Blend	led Component U	J nits
Unit Code 055/000/00 County: MACON			
Fiscal Year End: 11/30/200	01		
Accounting Method: Modified Accru	nal		
Appropriation or Budget: \$45,354,77	31		
Equalized Assessed Valuation \$1,135,847,78	85		
Population: 114,70	06		
Employees:			
	53		
Part Time: 24	41		
Salaries Paid: \$16,068,66	50		
Fiscal	Indicators		
General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 01:	\$21,525,037	\$11,290,280	\$6,140,438
Per Capita Beginning Fund Balance:	\$188	\$243	\$218
Revenue Collected During FY 01:	\$40,534,305	\$16,532,631	\$8,917,192
Expenditures During FY 01:	\$41,246,923	\$15,460,569	\$8,619,336
Per Capita Revenue:	\$353	\$339	\$320
Per Capita Expenditures:	\$360	\$320	\$306
Revenues over (under) Expenditures:	-\$712,618	\$1,072,063	\$477,237
Ratio of Fund Balance to Expenditures:	49.44%	80.37%	73.08%
Ending Fund Balance for FY 01:	\$20,393,376	\$12,117,945	\$6,479,124
Per Capita Ending Fund Balance:	\$178	\$257	\$237
Equity	Amounts	Averages	Medians
Total Reserved Funds:	\$67,194	\$1,396,659	\$64,380
Total Unreserved Funds:	\$20,326,182	\$10,771,834	\$6,227,086
<u>Debt</u>	Amounts	Averages	Medians
Outstanding Debt for FY 01:	\$8,599,980	\$5,490,838	\$922,567
Per Capita Debt:	\$75	\$75	\$29
General Obligation Debt over EAV:	0.00%	41.94%	0.00%



Enterprise Funds	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 01:	\$	\$688,723	\$
Per Capita Beginning Retained Earnings for FY 01:	\$	\$19	\$
Revenue Collected During FY 01:	\$	\$1,641,694	\$
Expenditures During FY 01:	\$	\$1,797,291	\$
Per Capita Revenue:	\$	\$37	\$
Per Capita Expenditures:	\$	\$38	\$
Operating Income (loss):	\$	-\$155,597	\$
Ratio of Retained Earnings to Expenditures:	0.00%	78.64%	0.00%
Ending Retained Earnings for FY 01:	\$	\$636,112	\$
Per Capita Ending Retained Earnings:	\$	\$19	\$



		Local Gove	rnment Profile		
Unit Name	Macoupin County				
			Blend	led Component U	J nits
Unit Code	056/000/00 Count	y: MACOUPIN			
Fiscal Year	End:	8/31/2001			
Accounting	g Method:	Cash With Assets			
Appropriat	tion or Budget:	\$16,348,077			
Equalized .	Assessed Valuation	\$394,917,997			
Population	:	47,679			
Employees	:				
	Full Time:	170			
	Part Time:	52			
	Salaries Paid:	\$5,391,564			
		Fiscal In	dicators		
General	and Special Funds		Amounts	Averages	Medians
Beginnin	g Fund Balance for F	Y 01:	\$10,689,042	\$11,290,280	\$6,140,438
Per Capit	ta Beginning Fund Ba	lance:	\$224	\$243	\$218
Revenue	Collected During FY	01:	\$14,085,383	\$16,532,631	\$8,917,192
Expendit	ures During FY 01:	ļ	\$12,941,248	\$15,460,569	\$8,619,336
Per Capi	ta Revenue:	ļ	\$295	\$339	\$320
Per Capi	ta Expenditures:	ļ	\$271	\$320	\$306
Revenue	es over (under) Exper	nditures:	\$1,144,135	\$1,072,063	\$477,237
Ratio of	Fund Balance to Expe	enditures:	91.44%	80.37%	73.08%
Ending F	fund Balance for FY 0	/1: J	\$11,833,177	\$12,117,945	\$6,479,124
Per Capit	ta Ending Fund Balan	ce:	\$248	\$257	\$237
Equity			Amounts	Averages	Medians
Total Re	served Funds:	J	\$	\$1,396,659	\$64,380
Total Un	reserved Funds:	ſ	\$11,833,177	\$10,771,834	\$6,227,086
<u>Debt</u>			Amounts	Averages	Medians
Outstand	ding Debt for FY 01:	ļ	\$18,766	\$5,490,838	\$922,567
Per Capi	ta Debt:	ĺ	\$	\$75	\$29
General	Obligation Debt over	EAV:	0.00%	41.94%	0.00%



Enterprise Funds	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 01:	\$	\$688,723	\$
Per Capita Beginning Retained Earnings for FY 01:	\$	\$19	\$
Revenue Collected During FY 01:	\$	\$1,641,694	\$
Expenditures During FY 01:	\$	\$1,797,291	\$
Per Capita Revenue:	\$	\$37	\$
Per Capita Expenditures:	\$	\$38	\$
Operating Income (loss):	\$	-\$155,597	\$
Ratio of Retained Earnings to Expenditures:	0.00%	78.64%	0.00%
Ending Retained Earnings for FY 01:	\$	\$636,112	\$
Per Capita Ending Retained Earnings:	\$	\$19	\$



Local G	overnment Profile		
Unit Name Madison County			
	Blend	led Component L	J nits
Unit Code 057/000/00 County: MADISON			
Fiscal Year End: 11/30/20	001		
Accounting Method: Modified Acco	rual		
Appropriation or Budget: \$77,799,9	907		
Equalized Assessed Valuation \$2,613,572,	843		
Population: 259,	<u> </u>		
Employees:			
	921		
Part Time:	143		
Salaries Paid: \$34,842,7	743		
Fisca	l Indicators		
General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 01:	\$60,377,430	\$11,290,280	\$6,140,438
Per Capita Beginning Fund Balance:	\$232	\$243	\$218
Revenue Collected During FY 01:	\$80,719,156	\$16,532,631	\$8,917,192
Expenditures During FY 01:	\$76,229,831	\$15,460,569	\$8,619,336
Per Capita Revenue:	\$311	\$339	\$320
Per Capita Expenditures:	\$294	\$320	\$306
Revenues over (under) Expenditures:	\$4,489,325	\$1,072,063	\$477,237
Ratio of Fund Balance to Expenditures:	82.25%	80.37%	73.08%
Ending Fund Balance for FY 01:	\$62,702,604	\$12,117,945	\$6,479,124
Per Capita Ending Fund Balance:	\$241	\$257	\$237
Equity	Amounts	Averages	Medians
Total Reserved Funds:	\$6,733,913	\$1,396,659	\$64,380
Total Unreserved Funds:	\$55,968,692	\$10,771,834	\$6,227,086
<u>Debt</u>	Amounts	Averages	Medians
Outstanding Debt for FY 01:	\$14,348,401	\$5,490,838	\$922,567
Per Capita Debt:	\$55	\$75	\$29
General Obligation Debt over EAV:	0.54%	41.94%	0.00%



Enterprise Funds	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 01:	\$23,377,674	\$688,723	\$
Per Capita Beginning Retained Earnings for FY 01:	\$90	\$19	\$
Revenue Collected During FY 01:	\$1,941,889	\$1,641,694	\$
Expenditures During FY 01:	\$2,144,461	\$1,797,291	\$
Per Capita Revenue:	\$7	\$37	\$
Per Capita Expenditures:	\$8	\$38	\$
Operating Income (loss):	-\$202,572	-\$155,597	\$
Ratio of Retained Earnings to Expenditures:	1080.70%	78.64%	0.00%
Ending Retained Earnings for FY 01:	\$23,175,102	\$636,112	\$
Per Capita Ending Retained Earnings:	\$89	\$19	\$



Local Gov	ernment Profile		
Unit Name Marion County	Blend	ed Component U	J nits
Unit Code 058/000/00 County: MARION			
Fiscal Year End: 11/30/200	1		
Accounting Method: Cash With Asset	s		
Appropriation or Budget: \$15,361,222	3		
Equalized Assessed Valuation \$239,019,62:	5		
Population: 41,69			
Employees:			
Full Time: 130	6		
Part Time: 24	4		
Salaries Paid: \$3,845,90	7		
Fiscal 1	Indicators		
General and Special Funds	<u>Amounts</u>	Averages	Medians
Beginning Fund Balance for FY 01:	\$3,742,499	\$11,290,280	\$6,140,438
Per Capita Beginning Fund Balance:	\$90	\$243	\$218
Revenue Collected During FY 01:	\$8,553,088	\$16,532,631	\$8,917,192
Expenditures During FY 01:	\$8,075,851	\$15,460,569	\$8,619,336
Per Capita Revenue:	\$205	\$339	\$320
Per Capita Expenditures:	\$194	\$320	\$306
Revenues over (under) Expenditures:	\$477,237	\$1,072,063	\$477,237
Ratio of Fund Balance to Expenditures:	46.38%	80.37%	73.08%
Ending Fund Balance for FY 01:	\$3,745,801	\$12,117,945	\$6,479,124
Per Capita Ending Fund Balance:	\$90	\$257	\$237
Equity	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,396,659	\$64,380
Total Unreserved Funds:	\$3,745,801	\$10,771,834	\$6,227,086
<u>Debt</u>	Amounts	Averages	Medians
Outstanding Debt for FY 01:	\$8,128,354	\$5,490,838	\$922,567
Per Capita Debt:	\$195	\$75	\$29
General Obligation Debt over EAV:	0.00%	41.94%	0.00%



Enterprise Funds	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 01:	\$	\$688,723	\$
Per Capita Beginning Retained Earnings for FY 01:	\$	\$19	\$
Revenue Collected During FY 01:	\$	\$1,641,694	\$
Expenditures During FY 01:	\$	\$1,797,291	\$
Per Capita Revenue:	\$	\$37	\$
Per Capita Expenditures:	\$	\$38	\$
Operating Income (loss):	\$	-\$155,597	\$
Ratio of Retained Earnings to Expenditures:	0.00%	78.64%	0.00%
Ending Retained Earnings for FY 01:	\$	\$636,112	\$
Per Capita Ending Retained Earnings:	\$	\$19	\$



Fiscal Year 2001 FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Local Gov	ernment Profile		
Unit Name Marshall County			
	Blend	led Component U	J nits
Unit Code 059/000/00 County: MARSHALL			
Fiscal Year End: 11/30/2001]		
Accounting Method: Modified Accrua			
Appropriation or Budget: \$4,244,792			
Equalized Assessed Valuation \$173,856,214			
Population: 13,180	ī		
Employees:			
Full Time: 41	Ī		
Part Time: 18			
Salaries Paid: \$1,515,214			
Fiscal I	ndicators		
General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 01:	\$2,136,899	\$11,290,280	\$6,140,438
Per Capita Beginning Fund Balance:	\$162	\$243	\$218
Revenue Collected During FY 01:	\$4,062,674	\$16,532,631	\$8,917,192
Expenditures During FY 01:	\$4,141,555	\$15,460,569	\$8,619,336
Per Capita Revenue:	\$308	\$339	\$320
Per Capita Expenditures:	\$314	\$320	\$306
Revenues over (under) Expenditures:	-\$78,881	\$1,072,063	\$477,237
Ratio of Fund Balance to Expenditures:	49.69%	80.37%	73.08%
Ending Fund Balance for FY 01:	\$2,058,018	\$12,117,945	\$6,479,124
Per Capita Ending Fund Balance:	\$156	\$257	\$237
Equity	Amounts	Averages	Medians
Total Reserved Funds:	\$93	\$1,396,659	\$64,380
Total Unreserved Funds:	\$2,057,925	\$10,771,834	\$6,227,086
<u>Debt</u>	Amounts	Averages	Medians
Outstanding Debt for FY 01:	\$133,572	\$5,490,838	\$922,567
Per Capita Debt:	\$10	\$75	\$29
General Obligation Debt over EAV:	0.08%	41.94%	0.00%



Enterprise Funds	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 01:	\$720,096	\$688,723	\$
Per Capita Beginning Retained Earnings for FY 01:	\$55	\$19	\$
Revenue Collected During FY 01:	\$145,703	\$1,641,694	\$
Expenditures During FY 01:	\$296,971	\$1,797,291	\$
Per Capita Revenue:	\$11	\$37	\$
Per Capita Expenditures:	\$23	\$38	\$
Operating Income (loss):	-\$151,268	-\$155,597	\$
Ratio of Retained Earnings to Expenditures:	240.57%	78.64%	0.00%
Ending Retained Earnings for FY 01:	\$714,434	\$636,112	\$
Per Capita Ending Retained Earnings:	\$54	\$19	\$



General Obligation Debt over EAV:

Fiscal Year 2001 FISCAL RESPONSIBILITY REPORT CARD DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local G	overnment Profile		
Unit Name Mason County	Blend	led Component U	J nits
Unit Code 060/000/00 County: MASON Fiscal Year End: 11/30/20 Accounting Method: Modified Accounting Method: \$6,450,000 Equalized Assessed Valuation \$158,801,000 **The county of the	rual 629 671		
Population: 16, Employees: Full Time: Part Time: Salaries Paid: \$2,276,	53 73 148		
Fisca	al Indicators		
General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 01:	\$3,562,457 \$222	\$11,290,280	\$6,140,438
Per Capita Beginning Fund Balance: Revenue Collected During FY 01:	\$5,709,072	\$16,532,631	\$218
Expenditures During FY 01: Per Capita Revenue:	\$5,462,196 \$356	\$15,460,569 \$339	\$8,619,336 \$320
Per Capita Expenditures: Revenues over (under) Expenditures:	\$341 \$246,876	\$320 \$1,072,063	\$306 \$477,237
Ratio of Fund Balance to Expenditures: Ending Fund Balance for FY 01:	71.47% \$3,903,843	80.37% \$12,117,945	73.08%
Per Capita Ending Fund Balance:	\$243	\$257	\$237
Equity	Amounts	<u>Averages</u>	Medians
Total Reserved Funds: Total Unreserved Funds:	\$26,348 \$3,877,495	\$1,396,659 \$10,771,834	\$64,380 \$6,227,086
<u>Debt</u>	Amounts	Averages	Medians
Outstanding Debt for FY 01:	\$282,721	\$5,490,838	\$922,567
Per Capita Debt:	\$18	\$75	\$29

0.00%

41.94%

0.00%



Enterprise Funds	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 01:	\$579,685	\$688,723	\$
Per Capita Beginning Retained Earnings for FY 01:	\$36	\$19	\$
Revenue Collected During FY 01:	\$104,960	\$1,641,694	\$
Expenditures During FY 01:	\$127,153	\$1,797,291	\$
Per Capita Revenue:	\$7	\$37	\$
Per Capita Expenditures:	\$8	\$38	\$
Operating Income (loss):	-\$22,193	-\$155,597	\$
Ratio of Retained Earnings to Expenditures:	438.44%	78.64%	0.00%
Ending Retained Earnings for FY 01:	\$557,492	\$636,112	\$
Per Capita Ending Retained Earnings:	\$35	\$19	\$



Local Gov	ernment Profile		
Unit Name Massac County	Blend	led Component U	Jnits
Unit Code 061/000/00 County: MASSAC			
Fiscal Year End: 12/31/2001	Ī		
Accounting Method: Modified Accrua	<u> </u>		
Appropriation or Budget: \$5,784,667	7		
Equalized Assessed Valuation \$137,731,522			
Population: 15,000	_		
Employees:			
Full Time: 87	7		
Part Time:	2		
Salaries Paid: \$2,025,532	2		
Fiscal I	ndicators		
General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 01:	\$3,088,527	\$11,290,280	\$6,140,438
Per Capita Beginning Fund Balance:	\$206	\$243	\$218
Revenue Collected During FY 01:	\$6,291,657	\$16,532,631	\$8,917,192
Expenditures During FY 01:	\$5,682,613	\$15,460,569	\$8,619,336
Per Capita Revenue:	\$419	\$339	\$320
Per Capita Expenditures:	\$379	\$320	\$306
Revenues over (under) Expenditures:	\$609,044	\$1,072,063	\$477,237
Ratio of Fund Balance to Expenditures:	65.07%	80.37%	73.08%
Ending Fund Balance for FY 01:	\$3,697,571	\$12,117,945	\$6,479,124
Per Capita Ending Fund Balance:	\$247	\$257	\$237
Equity	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$3,626	\$1,396,659	\$64,380
Total Unreserved Funds:	\$3,693,945	\$10,771,834	\$6,227,086
<u>Debt</u>	Amounts	Averages	Medians
Outstanding Debt for FY 01:	\$1,572,609	\$5,490,838	\$922,567
Per Capita Debt:	\$105	\$75	\$29
General Obligation Debt over EAV:	0.00%	41.94%	0.00%



Enterprise Funds	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 01:	\$	\$688,723	\$
Per Capita Beginning Retained Earnings for FY 01:	\$	\$19	\$
Revenue Collected During FY 01:	\$	\$1,641,694	\$
Expenditures During FY 01:	\$	\$1,797,291	\$
Per Capita Revenue:	\$	\$37	\$
Per Capita Expenditures:	\$	\$38	\$
Operating Income (loss):	\$	-\$155,597	\$
Ratio of Retained Earnings to Expenditures:	0.00%	78.64%	0.00%
Ending Retained Earnings for FY 01:	\$	\$636,112	\$
Per Capita Ending Retained Earnings:	\$	\$19	\$



Local Government Profile				
Unit Name Mc Donough County Unit Code 062/000/00 County: MCDONOUGH	_	led Component U	J nits	
	_			
Fiscal Year End: 11/30/200	<u> </u>			
Accounting Method: Modified Accrua	<u>d</u>			
Appropriation or Budget: \$10,731,78				
Equalized Assessed Valuation \$306,411,64	7			
Population: 32,91	3			
Employees:				
Full Time: 28	4			
Part Time: 8	5			
Salaries Paid: \$5,740,24	2			
Fiscal 1	Indicators			
General and Special Funds	<u>Amounts</u>	Averages	Medians	
Beginning Fund Balance for FY 01:	\$4,973,880	\$11,290,280	\$6,140,438	
Per Capita Beginning Fund Balance:	\$151	\$243	\$218	
Revenue Collected During FY 01:	\$10,069,978	\$16,532,631	\$8,917,192	
Expenditures During FY 01:	\$9,467,011	\$15,460,569	\$8,619,336	
Per Capita Revenue:	\$306	\$339	\$320	
Per Capita Expenditures:	\$288	\$320	\$306	
Revenues over (under) Expenditures:	\$602,967	\$1,072,063	\$477,237	
Ratio of Fund Balance to Expenditures:	59.25%	80.37%	73.08%	
Ending Fund Balance for FY 01:	\$5,609,246	\$12,117,945	\$6,479,124	
Per Capita Ending Fund Balance:	\$170	\$257	\$237	
Equity	<u>Amounts</u>	Averages	Medians	
Total Reserved Funds:	\$99,950	\$1,396,659	\$64,380	
Total Unreserved Funds:	\$5,509,296	\$10,771,834	\$6,227,086	
<u>Debt</u>	Amounts	Averages	Medians	
Outstanding Debt for FY 01:	\$3,257,434	\$5,490,838	\$922,567	
Per Capita Debt:	\$99	\$75	\$29	
General Obligation Debt over EAV:	0.43%	41.94%	0.00%	



Enterprise Funds	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 01:	\$1,831,481	\$688,723	\$
Per Capita Beginning Retained Earnings for FY 01:	\$56	\$19	\$
Revenue Collected During FY 01:	\$3,265,868	\$1,641,694	\$
Expenditures During FY 01:	\$3,693,878	\$1,797,291	\$
Per Capita Revenue:	\$99	\$37	\$
Per Capita Expenditures:	\$112	\$38	\$
Operating Income (loss):	-\$428,010	-\$155,597	\$
Ratio of Retained Earnings to Expenditures:	41.35%	78.64%	0.00%
Ending Retained Earnings for FY 01:	\$1,527,530	\$636,112	\$
Per Capita Ending Retained Earnings:	\$46	\$19	\$



General Obligation Debt over EAV:

Fiscal Year 2001 FISCAL RESPONSIBILITY REPORT CARD DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local	Government Profile		
Unit Name Mc Henry County	Blene	ded Component U	Jnits
Accounting Method: Modified A Appropriation or Budget: \$125,40 Equalized Assessed Valuation \$5,356,94	Number Sub McHenry Cour ccrual 03,709		
Full Time: Part Time: Salaries Paid: \$32,54	879 97 14,401		
Fig	scal Indicators		
General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 01:	\$48,303,756	\$11,290,280	\$6,140,438
Per Capita Beginning Fund Balance:	\$179	\$243	\$218
Revenue Collected During FY 01:	\$83,954,123	\$16,532,631	\$8,917,192
Expenditures During FY 01:	\$72,722,582	\$15,460,569	\$8,619,336
Per Capita Revenue:	\$310	\$339	\$320
Per Capita Expenditures:	\$269	\$320	\$306
Revenues over (under) Expenditures:	\$11,231,541	\$1,072,063	\$477,237
Ratio of Fund Balance to Expenditures:	82.63%	80.37%	73.08%
Ending Fund Balance for FY 01:	\$60,089,979	\$12,117,945	\$6,479,124
Per Capita Ending Fund Balance:	\$222	\$257	\$237
Equity	Amounts	Averages	Medians
Total Reserved Funds:	\$4,192,636	\$1,396,659	\$64,380
Total Unreserved Funds:	\$55,897,343	\$10,771,834	\$6,227,086
<u>Debt</u>	Amounts	Averages	Medians
Outstanding Debt for FY 01:	\$18,070,566	\$5,490,838	\$922,567
Per Capita Debt:	\$67	\$75	\$29

0.25%

0.00%

41.94%



Enterprise Funds	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 01:	-\$1,050,202	\$688,723	\$
Per Capita Beginning Retained Earnings for FY 01:	-\$4	\$19	\$
Revenue Collected During FY 01:	\$5,028,784	\$1,641,694	\$
Expenditures During FY 01:	\$6,032,655	\$1,797,291	\$
Per Capita Revenue:	\$19	\$37	\$
Per Capita Expenditures:	\$22	\$38	\$
Operating Income (loss):	-\$1,003,871	-\$155,597	\$
Ratio of Retained Earnings to Expenditures:	-22.08%	78.64%	0.00%
Ending Retained Earnings for FY 01:	-\$1,332,037	\$636,112	\$
Per Capita Ending Retained Earnings:	-\$5	\$19	\$



General Obligation Debt over EAV:

Fiscal Year 2001 FISCAL RESPONSIBILITY REPORT CARD DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

	-		
Loc	cal Government Profile		
Unit Name Mc Lean County			
	<u>B</u>	lended Component	U nits
Unit Code 064/000/00 County: MCLEA	N Number	Submitted = 1	
Fiscal Year End: 12	/21/2001	lding Commission	
Accounting Method: Modified			
_	0,690,795		
	,748,217		
•			
Population:	152,000		
Employees: Full Time:	710		
Part Time:	155		
	1,678,157		
	Fiscal Indicators		
General and Special Funds	Amounts	<u>Averages</u>	Medians
Beginning Fund Balance for FY 01:	\$16,308,30	1 \$11,290,280	\$6,140,438
Per Capita Beginning Fund Balance:	\$10	7 \$243	\$218
Revenue Collected During FY 01:	\$51,373,68	\$16,532,631	\$8,917,192
Expenditures During FY 01:	\$45,652,40	2 \$15,460,569	\$8,619,336
Per Capita Revenue:	\$33	\$339	\$320
Per Capita Expenditures:	\$30	\$320	\$306
Revenues over (under) Expenditures:	\$5,721,27	8 \$1,072,063	\$477,237
Ratio of Fund Balance to Expenditures:	45.019	80.37%	73.08%
Ending Fund Balance for FY 01:	\$20,549,34		\$6,479,124
Per Capita Ending Fund Balance:	\$13	5 \$257	\$237
Equity	Amounts	<u>Averages</u>	Medians
Total Reserved Funds:	\$939,64	2 \$1,396,659	\$64,380
Total Unreserved Funds:	\$19,609,70	\$10,771,834	\$6,227,086
<u>Debt</u>	Amounts	Averages	Medians
Outstanding Debt for FY 01:	\$17,314,77	6 \$5,490,838	\$922,567
Per Capita Debt	\$11	4 \$75	\$29

0.49%

41.94%

0.00%



Enterprise Funds	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 01:	\$1,748,322	\$688,723	\$
Per Capita Beginning Retained Earnings for FY 01:	\$12	\$19	\$
Revenue Collected During FY 01:	\$4,882,125	\$1,641,694	\$
Expenditures During FY 01:	\$5,189,160	\$1,797,291	\$
Per Capita Revenue:	\$32	\$37	\$
Per Capita Expenditures:	\$34	\$38	\$
Operating Income (loss):	-\$307,035	-\$155,597	\$
Ratio of Retained Earnings to Expenditures:	34.13%	78.64%	0.00%
Ending Retained Earnings for FY 01:	\$1,771,128	\$636,112	\$
Per Capita Ending Retained Earnings:	\$12	\$19	\$



General Obligation Debt over EAV:

Fiscal Year 2001 FISCAL RESPONSIBILITY REPORT CARD DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Gove	rnment Profile		
Unit Name Menard County Unit Code 065/000/00 County: MENARD Fiscal Year End: 11/30/2001 Accounting Method: Modified Accrual Appropriation or Budget: \$9,805,833 Equalized Assessed Valuation \$176,870,822 Population: 12,500 Employees: 113	Number Sub	led Component U mitted = 1 Commission of Men	
Part Time: 70 Salaries Paid: \$4,130,133			
Fiscal In	dicators		
General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 01:	\$5,786,984	\$11,290,280	\$6,140,438
Per Capita Beginning Fund Balance:	\$463	\$243	\$218
Revenue Collected During FY 01:	\$5,216,205	\$16,532,631	\$8,917,192
Expenditures During FY 01:	\$4,498,552	\$15,460,569	\$8,619,336
Per Capita Revenue:	\$417	\$339	\$320
Per Capita Expenditures:	\$360	\$320	\$306
Revenues over (under) Expenditures:	\$717,653	\$1,072,063	\$477,237
Ratio of Fund Balance to Expenditures:	135.70%	80.37%	73.08%
Ending Fund Balance for FY 01:	\$6,104,637	\$12,117,945	\$6,479,124
Per Capita Ending Fund Balance:	\$488	\$257	\$237
Equity	Amounts	Averages	Medians
Total Reserved Funds:	\$507,625	\$1,396,659	\$64,380
Total Unreserved Funds:	\$5,597,012	\$10,771,834	\$6,227,086
<u>Debt</u>	Amounts	Averages	Medians
Outstanding Debt for FY 01:	\$1,744,957	\$5,490,838	\$922,567
Per Capita Debt:	\$140	\$75	\$29

0.31%

41.94%

0.00%



Enterprise Funds	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 01:	\$2,624,586	\$688,723	\$
Per Capita Beginning Retained Earnings for FY 01:	\$210	\$19	\$
Revenue Collected During FY 01:	\$3,798,715	\$1,641,694	\$
Expenditures During FY 01:	\$3,850,553	\$1,797,291	\$
Per Capita Revenue:	\$304	\$37	\$
Per Capita Expenditures:	\$308	\$38	\$
Operating Income (loss):	-\$51,838	-\$155,597	\$
Ratio of Retained Earnings to Expenditures:	77.20%	78.64%	0.00%
Ending Retained Earnings for FY 01:	\$2,972,748	\$636,112	\$
Per Capita Ending Retained Earnings:	\$238	\$19	\$



Local Government Profile			
Unit Name Mercer County			<u>.</u>
	Blend	ed Component U	<u>nits</u>
Unit Code 066/000/00 County: MERCER	I		
Fiscal Year End: 11/30/2001			
Accounting Method: Modified Accrual			
Appropriation or Budget: \$8,401,245			
Equalized Assessed Valuation \$179,024,424			
Population: 16,957			
Employees:			
Full Time: 235			
Part Time: 135			
Salaries Paid: \$2,503,281			
Fiscal In	dicators		
General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 01:	\$3,319,465	\$11,290,280	\$6,140,438
Per Capita Beginning Fund Balance:	\$196	\$243	\$218
Revenue Collected During FY 01:	\$7,387,316	\$16,532,631	\$8,917,192
Expenditures During FY 01:	\$6,877,779	\$15,460,569	\$8,619,336
Per Capita Revenue:	\$436	\$339	\$320
Per Capita Expenditures:	\$406	\$320	\$306
Revenues over (under) Expenditures:	\$509,537	\$1,072,063	\$477,237
Ratio of Fund Balance to Expenditures:	58.44%	80.37%	73.08%
Ending Fund Balance for FY 01:	\$4,019,452	\$12,117,945	\$6,479,124
Per Capita Ending Fund Balance:	\$237	\$257	\$237
Equity	<u>Amounts</u>	Averages	Medians
Total Reserved Funds:	\$	\$1,396,659	\$64,380
Total Unreserved Funds:	\$4,019,452	\$10,771,834	\$6,227,086
<u>Debt</u>	Amounts	Averages	Medians
Outstanding Debt for FY 01:	\$284,189	\$5,490,838	\$922,567
Per Capita Debt:	\$17	\$75	\$29
General Obligation Debt over EAV:	0.09%	41.94%	0.00%



Enterprise Funds	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 01:	\$	\$688,723	\$
Per Capita Beginning Retained Earnings for FY 01:	\$	\$19	\$
Revenue Collected During FY 01:	\$	\$1,641,694	\$
Expenditures During FY 01:	\$	\$1,797,291	\$
Per Capita Revenue:	\$	\$37	\$
Per Capita Expenditures:	\$	\$38	\$
Operating Income (loss):	\$	-\$155,597	\$
Ratio of Retained Earnings to Expenditures:	0.00%	78.64%	0.00%
Ending Retained Earnings for FY 01:	\$	\$636,112	\$
Per Capita Ending Retained Earnings:	\$	\$19	\$



		Local Gove	rnment Profile		
Unit Name	Monroe County				
	<u></u>		Blend	led Component U	J nits
Unit Code	067/000/00 Count	y: Monroe			
Fiscal Year	End:	11/30/2001			
Accounting	g Method:	Modified Accrual			
Appropriat	ion or Budget:	\$16,582,935			
Equalized A	Assessed Valuation	\$440,934,437			
Population:	:	27,619			
Employees	:				
	Full Time:	133			
	Part Time:	201			
	Salaries Paid:	\$6,600,891			
		Fiscal In	dicators		
General	and Special Funds		<u>Amounts</u>	Averages	Medians
Beginnin	g Fund Balance for F	Y 01:	\$3,233,087	\$11,290,280	\$6,140,438
Per Capit	ta Beginning Fund Ba	ance:	\$117	\$243	\$218
Revenue	Collected During FY	01:	\$8,917,192	\$16,532,631	\$8,917,192
Expendit	ures During FY 01:	ļ	\$7,367,021	\$15,460,569	\$8,619,336
Per Capit	ta Revenue:		\$323	\$339	\$320
Per Capit	ta Expenditures:		\$267	\$320	\$306
Revenue	s over (under) Exper	nditures:	\$1,550,171	\$1,072,063	\$477,237
Ratio of	Fund Balance to Expe	enditures:	57.06%	80.37%	73.08%
Ending F	und Balance for FY 0	1:	\$4,203,281	\$12,117,945	\$6,479,124
Per Capit	ta Ending Fund Balan	ce:	\$152	\$257	\$237
Equity			Amounts	Averages	Medians
Total Re	served Funds:	J	\$	\$1,396,659	\$64,380
Total Un	reserved Funds:	J	\$4,203,281	\$10,771,834	\$6,227,086
<u>Debt</u>			Amounts	Averages	Medians
Outstand	ding Debt for FY 01:	ļ	\$12,506,832	\$5,490,838	\$922,567
Per Capit	ta Debt:	ĺ	\$453	\$75	\$29
General (Obligation Debt over	EAV:	0.89%	41.94%	0.00%



Enterprise Funds	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 01:	\$2,589,019	\$688,723	\$
Per Capita Beginning Retained Earnings for FY 01:	\$94	\$19	\$
Revenue Collected During FY 01:	\$6,927,002	\$1,641,694	\$
Expenditures During FY 01:	\$6,292,120	\$1,797,291	\$
Per Capita Revenue:	\$251	\$37	\$
Per Capita Expenditures:	\$228	\$38	\$
Operating Income (loss):	\$634,882	-\$155,597	\$
Ratio of Retained Earnings to Expenditures:	48.06%	78.64%	0.00%
Ending Retained Earnings for FY 01:	\$3,023,901	\$636,112	\$
Per Capita Ending Retained Earnings:	\$109	\$19	\$



Local Go	vernment Profile		
Unit Name Montgomery County			
	Blend	led Component U	J nits
Unit Code 068/000/00 County: MONTGOME	RY		
Fiscal Year End: 11/30/200	01		
Accounting Method: Cash With Asse	ets		
Appropriation or Budget: \$15,770,50	63		
Equalized Assessed Valuation \$287,958,12	25		
Population: 30,60	00		
Employees:			
Full Time: 14	48		
	43		
Salaries Paid: \$4,706,43	33		
Fiscal	Indicators		
General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 01:	\$7,846,864	\$11,290,280	\$6,140,438
Per Capita Beginning Fund Balance:	\$256	\$243	\$218
Revenue Collected During FY 01:	\$10,208,299	\$16,532,631	\$8,917,192
Expenditures During FY 01:	\$10,307,294	\$15,460,569	\$8,619,336
Per Capita Revenue:	\$334	\$339	\$320
Per Capita Expenditures:	\$337	\$320	\$306
Revenues over (under) Expenditures:	-\$98,995	\$1,072,063	\$477,237
Ratio of Fund Balance to Expenditures:	75.14%	80.37%	73.08%
Ending Fund Balance for FY 01:	\$7,744,503	\$12,117,945	\$6,479,124
Per Capita Ending Fund Balance:	\$253	\$257	\$237
Equity	Amounts	Averages	Medians
Total Reserved Funds:	\$1,104,726	\$1,396,659	\$64,380
Total Unreserved Funds:	\$6,639,777	\$10,771,834	\$6,227,086
<u>Debt</u>	Amounts	Averages	Medians
Outstanding Debt for FY 01:	\$152,787	\$5,490,838	\$922,567
Per Capita Debt:	\$5	\$75	\$29
General Obligation Debt over EAV:	0.00%	41.94%	0.00%



Enterprise Funds	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 01:	\$	\$688,723	\$
Per Capita Beginning Retained Earnings for FY 01:	\$	\$19	\$
Revenue Collected During FY 01:	\$	\$1,641,694	\$
Expenditures During FY 01:	\$	\$1,797,291	\$
Per Capita Revenue:	\$	\$37	\$
Per Capita Expenditures:	\$	\$38	\$
Operating Income (loss):	\$	-\$155,597	\$
Ratio of Retained Earnings to Expenditures:	0.00%	78.64%	0.00%
Ending Retained Earnings for FY 01:	\$	\$636,112	\$
Per Capita Ending Retained Earnings:	\$	\$19	\$



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Local (Government Profile		
Unit Name Morgan County	Ble	nded Component U	J nits
Unit Code 069/000/00 County: MORGAN			
Fiscal Year End: 8/31/2	2001		
Accounting Method: Modified Acc	crual		
Appropriation or Budget: \$12,746	5,540		
Equalized Assessed Valuation \$409,151			
•	5,397		
1	1,397		
Employees: Full Time:	158		
Part Time:	10		
Salaries Paid: \$4,415			
,	cal Indicators		
General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 01:	\$8,552,532	\$11,290,280	\$6,140,438
Per Capita Beginning Fund Balance:	\$235	\$243	\$218
Revenue Collected During FY 01:	\$12,542,176	\$16,532,631	\$8,917,192
Expenditures During FY 01:	\$11,057,536	\$15,460,569	\$8,619,336
Per Capita Revenue:	\$345	\$339	\$320
Per Capita Expenditures:	\$304	\$320	\$306
Revenues over (under) Expenditures:	\$1,484,640	\$1,072,063	\$477,237
Ratio of Fund Balance to Expenditures:	90.77%	80.37%	73.08%
Ending Fund Balance for FY 01:	\$10,037,172	\$12,117,945	\$6,479,124
Per Capita Ending Fund Balance:	\$276	\$257	\$237
Equity	Amounts	<u>Averages</u>	Medians
Total Reserved Funds:	\$83,536	\$1,396,659	\$64,380
Total Unreserved Funds:	\$9,953,636	\$10,771,834	\$6,227,086
<u>Debt</u>	Amounts	Averages	Medians
Outstanding Debt for FY 01:	\$	\$5,490,838	\$922,567
Per Capita Debt:	\$	\$75	\$29
General Obligation Debt over EAV:	0.00%	41.94%	0.00%



Enterprise Funds	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 01:	\$	\$688,723	\$
Per Capita Beginning Retained Earnings for FY 01:	\$	\$19	\$
Revenue Collected During FY 01:	\$	\$1,641,694	\$
Expenditures During FY 01:	\$	\$1,797,291	\$
Per Capita Revenue:	\$	\$37	\$
Per Capita Expenditures:	\$	\$38	\$
Operating Income (loss):	\$	-\$155,597	\$
Ratio of Retained Earnings to Expenditures:	0.00%	78.64%	0.00%
Ending Retained Earnings for FY 01:	\$	\$636,112	\$
Per Capita Ending Retained Earnings:	\$	\$19	\$



•		
Blend	led Component U	J <u>nits</u>
I		
ndicators		
Amounts	Averages	Medians
\$4,451,722	\$11,290,280	\$6,140,438
\$312	\$243	\$218
\$4,472,611	\$16,532,631	\$8,917,192
\$4,989,484	\$15,460,569	\$8,619,336
\$313	\$339	\$320
\$349	\$320	\$306
-\$516,873	\$1,072,063	\$477,237
78.86%	80.37%	73.08%
\$3,934,849	\$12,117,945	\$6,479,124
\$275	\$257	\$237
Amounts	Averages	Medians
\$245,408	\$1,396,659	\$64,380
\$3,689,441	\$10,771,834	\$6,227,086
Amounts	Averages	Medians
\$	\$5,490,838	\$922,567
\$	\$75	\$29
0.00%	41.94%	0.00%
	Amounts \$4,451,722 \$312 \$4,472,611 \$4,989,484 \$313 \$349 -\$516,873 78.86% \$3,934,849 \$275 Amounts \$245,408 \$3,689,441 Amounts \$\$	Amounts Averages \$4,451,722 \$11,290,280 \$312 \$243 \$4,472,611 \$16,532,631 \$4,989,484 \$15,460,569 \$313 \$339 \$349 \$320 -\$516,873 \$1,072,063 78.86% 80.37% \$3,934,849 \$12,117,945 \$275 \$257 Amounts Averages \$245,408 \$1,396,659 \$3,689,441 \$10,771,834 Amounts Averages \$5,490,838 \$55,490,838 \$75



Enterprise Funds	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 01:	\$	\$688,723	\$
Per Capita Beginning Retained Earnings for FY 01:	\$	\$19	\$
Revenue Collected During FY 01:	\$	\$1,641,694	\$
Expenditures During FY 01:	\$	\$1,797,291	\$
Per Capita Revenue:	\$	\$37	\$
Per Capita Expenditures:	\$	\$38	\$
Operating Income (loss):	\$	-\$155,597	\$
Ratio of Retained Earnings to Expenditures:	0.00%	78.64%	0.00%
Ending Retained Earnings for FY 01:	\$	\$636,112	\$
Per Capita Ending Retained Earnings:	\$	\$19	\$



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Local Gove	ernment Profile		
Unit Name Ogle County	Blend	led Component U	Inits
Unit Code 071/000/00 County: OGLE			
Fiscal Year End: 11/30/2001	<u>-</u>		
	_		
	<u>. </u>		
Appropriation or Budget: \$19,135,597	_		
Equalized Assessed Valuation \$1,178,799,365			
Population: 51,032			
Employees:	_		
Full Time: 326			
Part Time: 327			
Salaries Paid: \$9,326,967			
Fiscal I	ndicators		
General and Special Funds	<u>Amounts</u>	Averages	Medians
Beginning Fund Balance for FY 01:	\$12,703,024	\$11,290,280	\$6,140,438
Per Capita Beginning Fund Balance:	\$249	\$243	\$218
Revenue Collected During FY 01:	\$20,705,528	\$16,532,631	\$8,917,192
Expenditures During FY 01:	\$18,842,757	\$15,460,569	\$8,619,336
Per Capita Revenue:	\$406	\$339	\$320
Per Capita Expenditures:	\$369	\$320	\$306
Revenues over (under) Expenditures:	\$1,862,771	\$1,072,063	\$477,237
Ratio of Fund Balance to Expenditures:	70.90%	80.37%	73.08%
Ending Fund Balance for FY 01:	\$13,360,012	\$12,117,945	\$6,479,124
Per Capita Ending Fund Balance:	\$262	\$257	\$237
Equity	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$1,396,659	\$64,380
Total Unreserved Funds:	\$13,360,012	\$10,771,834	\$6,227,086
<u>Debt</u>	Amounts	Averages	Medians
Outstanding Debt for FY 01:	\$	\$5,490,838	\$922,567
Per Capita Debt:	\$	\$75	\$29
General Obligation Debt over EAV:	0.00%	41.94%	0.00%



Enterprise Funds	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 01:	\$11,597	\$688,723	\$
Per Capita Beginning Retained Earnings for FY 01:	\$	\$19	\$
Revenue Collected During FY 01:	\$235,376	\$1,641,694	\$
Expenditures During FY 01:	\$213,574	\$1,797,291	\$
Per Capita Revenue:	\$5	\$37	\$
Per Capita Expenditures:	\$4	\$38	\$
Operating Income (loss):	\$21,802	-\$155,597	\$
Ratio of Retained Earnings to Expenditures:	15.64%	78.64%	0.00%
Ending Retained Earnings for FY 01:	\$33,399	\$636,112	\$
Per Capita Ending Retained Earnings:	\$1	\$19	\$